Director of Library Says Johnson Got Little Tax Write-Off

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AUSTIN, Tex., Nov. 21 (AP) —Former President Lyndon B. Johnson gave the bulk of his papers to the United States without obtaining any tax advantage, according to the director of the Lyndon Baines Johnson Library.

The director, Harry Middleton, said Mr. Johnson had given 200,000 documents, covering the years before he entered the United States Senate in 1948, to the library before a law allowing tax write-offs for such gifts was changed in 1969. Mr. Johnson served in the House before being elected a Senator.

Mr. Middleton said in an in-interview that he believed Mr. Johnson had obtained a tax exemption only for those 200,000 papers, out of a total of 31 million.

President Nixon said during a news conference Saturday night that one reason he had paid only "nominal amounts" of income tax in 1970 and 1971 was that he had obtained a write-off, at Mr. Johnson's suggestion, for giving his Vice-Presidential papers to the Government before the tax change.

The remainder of Mr. Johnson's papers were bequeathed to the library, which is maintained by the General Service Administration, by his last will after the 1969 change.

The library obtained all of Mr. Johnson's papers long before his death on Jan. 22, 1973, because Mr. Johnson wanted the staff to get a head start on processing them, Mr. Middleton said.

Asked whether Mr. Johnson had obtained an exemption for the gift of the 200,000 papers, Mr. Middleton said, "My own guess would be that he certainly did. I don't know what they were appraised at."

Donald S. Thomas, Mr. Johnson's lawyer and close friend, said Mr. Johnson had "in all years paid very substantial income taxes."

However, Mr. Thomas said he did not prepare Mr. Johnson's tax returns and did not know whether the former President had obtained any tax advantage for the initial gift of pre-1948 papers.

He added, "I know most public officials did, even on the state level."